

Statement of Financing for FY 1998 Reporting

<u>Line No</u>	<u>Pre/Post</u>	<u>Trial Bal</u>	<u>Acct No</u>	<u>Account Title</u>	<u>Additional Information Required</u>
1A1	Pre	E-B	4801	Undelivered Orders - Unpaid	Category A. Direct
1A1	Pre	E-B	4802	Undelivered Orders - Paid	Category A. Direct
1A1	Pre	E	4881	Upward Adjustments of Prior-Year Unpaid Undelivered Orders	Category A. Direct
1A1	Pre	E	4882	Upward Adjustments of Prior-Year Paid Undelivered Orders	Category A. Direct
1A1	Pre	E-B	4901	Expended Authority - Unpaid	Category A. Direct
1A1	Pre	E	4902	Expended Authority - Paid	Category A. Direct
1A1	Pre	E	4981	Upward Adjustments of Prior-Year Unpaid Expended Authority	Category A. Direct
1A1	Pre	E	4982	Upward Adjustments of Prior-Year Paid Expended Authority	Category A. Direct
1A2	Pre	E-B	4801	Undelivered Orders - Unpaid	Category B. Direct
1A2	Pre	E-B	4802	Undelivered Orders - Paid	Category B. Direct
1A2	Pre	E	4881	Upward Adjustments of Prior-Year Unpaid Undelivered Orders	Category B. Direct
1A2	Pre	E	4882	Upward Adjustments of Prior-Year Paid Undelivered Orders	Category B. Direct
1A2	Pre	E-B	4901	Expended Authority - Unpaid	Category B. Direct
1A2	Pre	E	4902	Expended Authority - Paid	Category B. Direct
1A2	Pre	E	4981	Upward Adjustments of Prior-Year Unpaid Expended Authority	Category B. Direct
1A2	Pre	E	4982	Upward Adjustments of Prior-Year Paid Expended Authority	Category B. Direct
1A3	Pre	E-B	4801	Undelivered Orders - Unpaid	Direct not subject to apportionment
1A3	Pre	E-B	4802	Undelivered Orders - Paid	Direct not subject to apportionment
1A3	Pre	E	4881	Upward Adjustments of Prior-Year Unpaid Undelivered Orders	Direct not subject to apportionment
1A3	Pre	E	4882	Upward Adjustments of Prior-Year Paid Undelivered Orders	Direct not subject to apportionment
1A3	Pre	E-B	4901	Expended Authority - Unpaid	Direct not subject to apportionment
1A3	Pre	E	4902	Expended Authority - Paid	Direct not subject to apportionment
1A3	Pre	E	4981	Upward Adjustments of Prior-Year Unpaid Expended Authority	Direct not subject to apportionment
1A3	Pre	E	4982	Upward Adjustments of Prior-Year Paid Expended Authority	Direct not subject to apportionment
1A4	Pre	E-B	4801	Undelivered Orders - Unpaid	Reimbursable
1A4	Pre	E-B	4802	Undelivered Orders - Paid	Reimbursable
1A4	Pre	E	4881	Upward Adjustments of Prior-Year Unpaid Undelivered Orders	Reimbursable
1A4	Pre	E	4882	Upward Adjustments of Prior-Year Paid Undelivered Orders	Reimbursable
1A4	Pre	E-B	4901	Expended Authority - Unpaid	Reimbursable
1A4	Pre	E	4902	Expended Authority - Paid	Reimbursable
1A4	Pre	E	4981	Upward Adjustments of Prior-Year Unpaid Expended Authority	Reimbursable
1A4	Pre	E	4982	Upward Adjustments of Prior-Year Paid Expended Authority	Reimbursable

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1B1a	Pre	E	4252	Reimbursements and Other Income Earned - Collected	
1B1a	Pre	E	4261	Actual Collection of Fees	
1B1a	Pre	E	4262	Actual Collection of Loan Principal	
1B1a	Pre	E	4263	Actual Collection of Loan Interest	
1B1a	Pre	E	4264	Actual Collection of Rent	
1B1a	Pre	E	4265	Actual Collections from Sale of Foreclosed Property	
1B1a	Pre	E	4266	Other Actual Collections - Non-Federal	
1B1a	Pre	E	4271	Actual Program Fund Subsidy Collected - Definite - Current	
1B1a	Pre	E	4272	Actual Program Fund Subsidy Collected - Indefinite - Permanent	
1B1a	Pre	E	4273	Interest Collected from Treasury	
1B1a	Pre	E	4274	Actual Program Fund Subsidy Collected - Indefinite - Current	
1B1a	Pre	E	4275	Actual Collections from Liquidating Fund	
1B1a	Pre	E	4276	Actual Collections from Financing Fund	
1B1a	Pre	E	4277	Other Actual Collections - Federal	
1B1a	Pre	E	4872	Downward Adjustments of Prior-Year Paid Undelivered Orders Refunds Collected	
1B1a	Pre	E	4972	Downward Adjustments of Prior-Year Paid Expended Authority Refunds Collected	
1B1b	Pre	E-B	4251	Reimbursements and Other Income Earned - Receivable	
1B1b	Pre	E-B	4281	Actual Program Fund Subsidy Receivable - Definite - Current	
1B1b	Pre	E-B	4282	Actual Program Fund Subsidy Receivable - Indefinite - Permanent	
1B1b	Pre	E-B	4283	Interest Receivable from Treasury	
1B1b	Pre	E-B	4284	Actual Program Fund Subsidy Receivable - Indefinite - Current	
1B1b	Pre	E-B	4285	Receivable from Liquidating Fund	
1B1b	Pre	E-B	4286	Receivable from the Financing Fund	
1B1b	Pre	E-B	4287	Other Federal Receivables	
1B2	Pre	E-B	4220	Unfilled Customer Orders	With advance. Obligated amounts only for final in year of expiration. (Decreases)/Increases
1B2	Pre	E-B	4220	Unfilled Customer Orders	No advance. Obligated amounts only for final in year of expiration. (Decreases)/Increases
1B3	Pre	E	4255	Appropriation Trust Fund Expenditure Transfers - Collected	
1B3	Pre	E	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	
1B4	Pre	E	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders	
1B4	Pre	E	4971	Downward Adjustments of Prior-Year Unpaid Expended Authority	

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1C	Pre	E	5600	Donated Revenue	Other than cash
1C	Pre	E	5609	Contra Revenue for Donations	Other than cash
1D	Pre	E	5780	Imputed Financing Sources	
1E	Pre	E	5720	Financing Sources Transferred In Without Reimbursement	
1E	Pre	E	5730	Financing Sources Transferred Out Without Reimbursement	
1F	Pre	E-B	1310	Accounts Receivable	Non-Govt. (Increases)/Decreases. Portion associated with non-Govt exchange revenue
1F	Pre	E-B	1319	Allowance for Loss on Accounts Receivable	Non-Govt. (Increases)/Decreases. Portion associated with non-Govt exchange revenue
1F	Pre	E-B	1340	Interest Receivable	Non-Govt. (Increases)/Decreases
1F	Pre	E-B	1349	Allowance for Loss on Interest Receivable	Non-Govt. (Increases)/Decreases
1F	Pre	E	5900	Other Revenue	Portion associated with exchange revenue. Exclude amounts included in 1310 and 1340
1F	Pre	E	5909	Contra Revenue for Other Revenue	Portion associated with exchange revenue. Exclude amounts included in 1310 and 1340
1G	Pre	E-B	1340	Interest Receivable	Accrued interest from Treasury securities held by special and trust funds
Comment: The Revenue Standard states that interest on Treasury securities held by trust funds and special funds is usually considered a nonexchange transaction.					
1G	Pre	E	5900	Other Revenue	Portion associated with non-exchange revenue. Non-budgetary
1G	Pre	E	5909	Contra Revenue for Other Revenue	Portion associated with non-exchange revenue. Non-budgetary
1H	Pre	E	5790	Other Financing Sources	
1H			Other		
1I			CALC	1A - (1B1a + 1B1b +or- 1B2 + 1B3 + 1B4) + 1C + 1D +or- 1E +or- 1F +or- 1G + 1H	

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Line No	Pre/ Post	Trial Bal	Acct No	Account Title	<u>Additional Information Required</u>
2A	Pre	E-B	4801	Undelivered Orders - Unpaid	Net (Increases)/Decreases
2A	Pre	E	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders	
2A	Pre	E	4881	Upward Adjustments of Prior-Year Unpaid Undelivered Orders	
2A	Pre	E-B	4802	Undelivered Orders - Paid	Net (Increases)/Decreases
2A	Pre	E	4872	Downward Adjustments of Prior-Year Paid Undelivered Orders Refunds Collected	
2A	Pre	E	4882	Upward Adjustments of Prior-Year Paid Undelivered Orders	
2B	Pre	E-B	4220	Unfilled Customer Orders	
Comment: Unfilled customer orders need to be included (line 2B); otherwise, the Statement of Financing will not reconcile.					
2C1	Pre	E-B	1711	Land and Land Rights	
2C1	Pre	E-B	1712	Improvements to Land	
2C1	Pre	E-B	1719	Accumulated Depreciation on Improvements to Land	
2C1	Pre	E-B	1720	Construction in Progress	
2C1	Pre	E-B	1730	Buildings, Improvements, and Renovations	
2C1	Pre	E-B	1739	Accumulated Depreciation on Buildings, Improvements, and Renovations	
2C1	Pre	E-B	1740	Other Structures and Facilities	
2C1	Pre	E-B	1749	Accumulated Depreciation on Other Structures and Facilities	
2C1	Pre	E-B	1750	Equipment	
2C1	Pre	E-B	1759	Accumulated Depreciation on Equipment	
2C1	Pre	E-B	1810	Assets Under Capital Lease	
2C1	Pre	E-B	1819	Accumulated Depreciation on Assets Under Capital Lease	
2C1	Pre	E-B	1820	Leasehold Improvements	
2C1	Pre	E-B	1829	Accumulated Amortization on Leasehold Improvements	
2C1	Pre	E-B	1830	Information Technology Software	
2C1	Pre	E-B	1839	Accumulated Amortization on Information Technology Software	
2C1	Pre	E-B	1840	Other Natural Resources	
2C1	Pre	E-B	1849	Allowance for Depletion	
2C1	Pre	E-B	1890	Other General Property, Plant, and Equipment	

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2C2	Pre	E-B	1350	Loans Receivable	
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Comment: Guidance found in the Implementation Guide for Revenue states that loans made by the liquidating funds under the Federal Credit Reform Act of 1990 are reported on this line. However, based on credit reform cases for direct loans, it was found that loans made by the financing fund must also be included.

The crosswalk used the ending balance less the beginning balance to obtain the amount reported for loans receivable. Under certain situations, the statement will not reconcile using the ending minus beginning balance. In those situations it was necessary to analyze the transactions for loans receivable in order for the statement to balance.

2C3	Pre	E-B	1511	Operating Materials and Supplies Held for Use	
2C3	Pre	E-B	1512	Operating Materials and Supplies Held in Reserve for Future Use	
2C3	Pre	E-B	1513	Operating Materials and Supplies - Excess, Unserviceable and Obsolete	
2C3	Pre	E-B	1521	Inventory Held for Sale	
2C3	Pre	E-B	1522	Inventory Held in Reserve for Future Sale	
2C3	Pre	E-B	1523	Inventory Held for Repair	
2C3	Pre	E-B	1524	Inventory - Excess, Obsolete and Unserviceable	
2C3	Pre	E-B	1529	Inventory - Allowance	
2C3	Pre	E-B	1561	Commodities Held Under Price Support and Stabilization Support Programs	
2C3	Pre	E-B	1569	Commodities - Allowance	
2C3	Pre	E-B	1571	Stockpile Materials Held in Reserve	
2C3	Pre	E-B	1572	Stockpile Materials Held for Sale	
2C3	Pre	E-B	1591	Other Related Property	
2C3	Pre	E-B	1599	Other Related Property - Allowance	

2C4	Pre	E-B	1610	Securities (At Par)	Non-Govt
2C4	Pre	E-B	1690	Other Investments	Non-Govt

Comment: Transactions for non-government securities have not been completed. Changes to this line may be necessary once the transactions are completed.

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2D	Pre	E-B	2220	Accrued Unfunded Liabilities	If net decrease
2D	Pre	E-B	2610	Retirement Plans	If net decrease
2D	Pre	E-B	2620	Insurance Plans	If net decrease
2D	Pre	E-B	2690	Other Actuarial Liabilities	If net decrease
2D	Pre	E-B	2940	Capital Lease Liability	If net decrease. Related to payment made prior to FY 1991
2D	Pre	E-B	2920	Contingent Liabilities	If net decrease
2D	Pre	E-B	2990	Other Liabilities	If net decrease
2D	Pre	E-B	2995	Accrued Cleanup Cost	If net decrease
2E	Pre	E-B	7400	Prior Period Adjustments	Use if related to an asset reported on line 2
2E			Other		

Comment: The Statement of Financing for certain inventory scenarios does not reconcile unless account 7400 is included. The transactions for prior period adjustments must be analyzed and only those relating to an asset reported in Section 2 should be included on this line.

If using the "net method", amounts on line 2 equal the ending minus beginning balance and costs related to the assets are not reported on line 3. However, the costs must be disclosed. If using the "gross method" amounts on line 2 equal asset purchases and costs related to the assets are reported on line 3. See the Revenue Implementation Guide.

2F			CALC	(+or- 2A) + (+or- 2B) + (+or- 2C1) + (- 2C2) + (- 2C3) + (+or- 2C4) + (- 2D) + (+or- 2E)	
3A	Pre	E	6100	Operating/Program Expenses	Depreciation
3A	Pre	E	6100	Operating/Program Expenses	Amortization of general property, plant & equipment
3A	Pre	E	6100	Operating/Program Expenses	Depletion
3B	Pre	E	6100	Operating/Program Expenses	Bad debt. Related to uncollectible non-credit reform receivables
3C	Pre	E	7190	Other Gains	Revaluation of assets
3C	Pre	E	7290	Other Losses	Revaluation of assets
3D	Pre	E	7210	Losses on Disposition of Assets	

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3E	Pre	E	6500	Cost of Goods or Services Sold	
3E	Pre	E	7300	Extraordinary Items	Associated with obligations only
3F			CALC	+3A + 3B + (+ or - 3C) + 3D + (+ or - 3E)	
4	Pre	E-B	1920	Unrequisitioned Authorized Appropriations	Increases. Related to other than credit reform
4	Pre	E-B	1921	Receivable from Appropriations	
4	Pre	E-B	2220	Accrued Unfunded Liabilities	If net increase
4	Pre	E-B	2610	Retirement Plans	If net increase
4	Pre	E-B	2620	Insurance Plans	If net increase
4	Pre	E-B	2690	Other Actuarial Liabilities	If net increase
4	Pre	E-B	2940	Capital Lease Liability	If net increases. Related to payment made prior to FY 1991
4	Pre	E-B	2920	Contingent Liabilities	If net increase
4	Pre	E-B	2990	Other Liabilities	If net increase
4	Pre	E-B	2995	Accrued Cleanup Cost	If net increase
4	Pre	E	6100	Operating/Program Expenses	Upward subsidy re-estimates on credit reform loans
5			CALC	1I + 2F + 3F + 4	Should equal net cost *

IMPORTANT NOTE: The IRC and SGL staff have done extensive work to determine if the Statement of Financing could be produced from current SGL account balances. The crosswalk was tested using trial balance information from scenarios currently being developed in the IRC. As a result, many instances were identified where analysis of individual transactions was necessary in addition to the crosswalk to properly complete the report. Scenarios tested were limited in scope and did not include, for example, complex cases of cost of goods sold, credit reform, and mixed funding.

The IRC and SGL staff are committed to continue working with OMB and FASAB to resolve open issues and propose future changes to the SGL account structure. In the meantime, the crosswalk contained herein provides a basic framework and comments to assist in the preparation of the statement. Suggestions for improving the crosswalk are encouraged, and may be submitted through your agency SGL representative. The SGL contact list can be found on the SGL web site at <http://www.fms.treas.gov/ussgl>.